IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 25486 of 2006(H)

PETITIONER:

ECE INDUSTRIES LTD. NO.47/1088,
AZAD ROAD, KALOOR, COCHIN-17, REPRESENTED
BY ITS CHIEF EXECUTIVE MR.P.C.AGARWAL.

BY ADV. SMT.K.LATHA

RESPONDENTS:
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1. STATE OF KERALA, REPRESENTED BY
THE CHIEF SECRETARY TO THE GOVT. OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM.

2. SALES TAX OFFICER (WC & LT),
O/O. DEPUTY COMMISSIONER, COMMERCIAL TAXES,
ERNAKULAM.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO. 25486/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT EX P1: THE TRUE COPY OF THE ORDER IN TA NOSS.191/98 TO 195/98 DATED 01/03/2001 ISSUED BY THE ADDL.SALES TAX APPELLATE TRIBUNAL, ERNAKULAM TO THE PETITIONER.

EXHIBIT EX P1A: THE TRUE COPY OF THE REFUND ORDER NO.23280254/89-90 TO 93-94 DATED 25.11.2002 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER.

EXHIBIT EX P2: THE TRUE COPY OF THE COMMON ORDER IN RECTIFICATION PETITIONS NOS.7/04, 8/04, 9/04, 10/04 & 11/04 IN TA NOS.191/98, 192/98, 193/98, 194/98, 195/98 FOR THE YEARS 1989-90 TO 1993-94 ISSUED BY THE ADDL.SALES TAX APPELLATE TRIBUNAL, ERNAKULAM.

EXHIBIT EX P3: THE TRUE COPY OF THE ORDER IN STA NO.920, 921 AND 922/2002 DATED 31/10/2002 ISSUED BY THE APPELLATE ASST.COMMISSIONER, ERNAKULAM.

EXHIBIT EX P4: THE TRUE COPY OF THE ORDER IN TA NOS.531/03, 532/03 AND 533/03 DATED 12.10.2004 ISSUED BY THE ADDL. SALES TAX APPELLATE TRIBUNAL, ERNAKULAM.

EXHIBIT EX P5: THE TRUE COPYOF THE ORDER IN RA NO.26/05, 27/05 AND 27 A/05 IN TA NOS.488/02, 489/02 AND 490/02 DATED 20.02.2004 ISSUED BY THE ADDL.SALES TAX APPELLATE TRIBUNAL, ERNAKULAM.

EXHIBIT EX P6: THE COPY OF THE ORDER IN R.P.NO.30/04, 31/04 AND 32/04 IN TA NOS.488/02, 489/02 490/02 DATED 25.11.2004

EXHIBIT EX P7: THE TRUE COPY OF THE ORDER IN STA NO.1172/03 AND 1321/03 DATED 14.08.2003

EXHIBIT EX P8: TRUE COPY OF THE ORDER IN TA NO.244 AND 245 OF 2005 ISSUED BY THE SALES TAX APPELALTE TRIBUNAL, ADDL.BENCH, AND ERNAKULAM DATED 08.05.2006.

EXHIBIT EX P9: TRUE COPY OF THE APPLICATION DATED 3RD DAY OF MAY 2004 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

EXHIBIT EX P10: THE TRUE COPY OF THE APPLICATION FOR REFUND ALL DATED 09/08/2004 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 1997-98 TO 2002-03.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 25486 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

The limited prayer is for a direction to consider and dispose of Exhibit P9 application submitted by the petitioner requesting the assessing officer for passing modified order to give effect to the orders by the appellate authority relating to the year 94-95 to 96-97. According to the petitioner the Assessing Officer is bound to pass modified orders in accordance with Tribunal's order. If the appeals relating to those years have been allowed and consequential orders are not yet passed, necessarily the Sales Tax Officer is to give effect to the orders passed by the higher authorities expeditiously in that regard.

2. There will be a direction to consider Exhibit P9 and dispose of the same in accordance with law within a period of two months.

Writ petition is disposed of as above.

P.R.RAMAN, JUDGE

Rp